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From:

Sent: Tuesday, May 24, 2011 10:18:16 AM

To: Cc:

Subject: TIN Question

There is not a formal policy on listing EINs or TINs on summonses, but it is our practice to not include TINs on mailed documents, on filed Notices of Federal Tax Lien, or on a summons. Our concern is based on the general trend with the court systems to take steps to guard against identity theft, rather than on the section 6103(k)(6) disclosure concerns. I would use other identifying information, such as the address of the payer, on a summons instead of the TIN.

Please let me know if you have any additional questions. I can be reached at Thanks,